

SALLY WAGENMAKER

PARTNER



Sally Wagenmaker provides legal counsel in corporate, tax, employment, and real estate matters for nonprofit, tax-exempt clients, including public charities, private foundations, and trade associations operating on local, national, and international levels. Her clients include churches and other religious organizations, social service providers, and schools. Through her legal work, she strives to fulfill the firm's values of trustworthiness, cost-efficiency, creative collaboration, mutual respect, and community engagement.

Sally's corporate and tax work includes development of new tax-exempt entities, resolving IRS disputes, counseling clients on the responsibilities of board members, providing guidance for effective nonprofit governance within the current legal climate, and other operational legal issues. In addition, she represents clients in property tax exemption matters for charitable, religious, and educational purposes, shared occupancy arrangements, and

property transfers. Sally also regularly advises and counsels the firm's nonprofit clients on employment matters including contracts, termination, employment policies, tax, unemployment insurance, discrimination issues, and compliance with other employment laws, particularly as they relate to nonprofit issues such as volunteers and clergy.

Prior to practicing law with Wagenmaker & Oberly, Sally was a partner with Mosher & Wagenmaker and worked previously for other law firms. In addition, she worked as a solo practitioner, providing legal assistance to indigent and low-income clients primarily in Chicago's west side neighborhood of North Lawndale. Upon finishing law school, she clerked for United States District Judge William C. O Kelley of the Northern District of Georgia. Sally is a graduate of Emory University School of Law and the University of Mississippi. Sally is thankful for her husband Dan and two young adult

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children, who remind her continually that we are each valuable beyond measure.

Contact

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COMMUNITY INVOLVEMENT

- Sally has served as President of the Christian Legal Society and as a director of the Christian Legal Society's Chicago chapter. Both professionally and personally, Sally has worked and volunteered with numerous community organizations in the Chicago area, including the Legal Assistance Foundation of Chicago, the Cabrini-Green Legal Aid Clinic, and the Lawndale Christian Health Center. She has also served as a volunteer mediator with the Center for Conflict Resolution, a state-funded Chicago organization that provides court-referred and other mediation services.

EMPLOYMENT

REAL ESTATE

DISPUTES AND RISK MANAGEMENT

PUBLICATIONS

- Taxation of Exempts: "Religious Tax Reclassification for Public Charities," with Ryan Oberly and Paul Winters (January/February 2022)
- Social Science Research Network, "Why Religious Organizations Shouldn't Lose Tax-Exempt Status Based on Public Policy, Post-Obergefell," (January 2018)
- Evangelical Council for Financial Accountability, "Answering Your Overtime Questions" (Book) (2016)
- Christian Legal Society: "Church Guidance for Same-Sex Issues" (white paper, FAQs, and webinar) (2015)
- Pepperdine Journal of Business: "Speak Up: Issue Advocacy in Increasingly Politicized Times, Pepperdine Journal of Business, Entrepreneurship & the Law" (2014)
- Illinois Institute of Continuing Legal Education's Not-For-Profit Corporations: "State Property Tax and Sales Exemptions" (2012 ed.)
- Commission on Accountability and Policy for Religious Organizations (ECFA- sponsored): "Should Religious Institutions Be Required to File Form 990s?" (position paper co-authored with Michael Mosher) (January 2012)
- RIA Checkpoint: "Churches and IRS Form 990 Reporting: Maintaining Exemption (adapted article from ECFA Commission) (2012)
- Christian Legal Society: "Election Year Q & A: Do's and Don'ts for Churches and Other Nonprofits" (Magazine Article) (2012)
- Illinois Institute for Continuing Legal Education's Not-For-Profit Corporations: "Directors' and Officers' Responsibilities" (2009)

J.D., Emory University

B.A., University of Mississippi

Bar Admission

Illinois

Georgia

Michigan

SELECTED SPEAKING

- The Business of Christian Law, Christian Legal Society National Conference 2023, with Jonathan Hwang, H. Robert Showers, and Forrest Norman (October 2023)
- Section 501(c)(3) and Religious Liberty, Resource Leadership Conference (2023)
- Church Tax Update, Real Estate Aspects, Resource Leadership Conference (2023)
- Child Protection Policies, Keeping Children Safe and Protecting Ministries, Resource Leadership Conference (2023)
- Church Tax Update - Real Estate Aspects, Georgetown Law Continuing Legal Education 40th Annual Representing & Managing Tax-Exempt Organizations Conference (2023)
- When Attorneys Serve on Boards, Ethical Dynamics and Boundaries Involving Confidentiality, Loyalty, and Conflicts, Illinois Institute for Continuing Legal Education (2023)
- Nonprofit Real Estate: Special Aspects Including Ownership, Transfer, Property Tax Exemption, and Third-Party Facility Usage, Illinois Institute for Continuing Legal Education (2023)

- Should Your Church Get Political, Christianity Today + Church Law & Tax Webinar Panel Moderator (May 2022)
- Religious Tax Reclassification for Public Charities, Chicago Bar Association - Exempt Organizations Committee (February 2022)
- Legal Aspects of Remote Work, Illinois CPA Society (November 2021)
- Navigating Through COVID-19 - Nonprofit Staffing, Operations, and Finance (April 2020)
- An Effective Child Protection Safety System, South Carolina Baptist Convention (2019)
- Eight Legal Hot Spots for Ministry Employment, Evangelical Council for Financial Accountability • Webinar (with Cindee Coffee 2019)
- Getting Your Legal House in Order, Resource Leadership Conference (2019)\Real Estate for Nonprofits, Nonprofit Web Advisor - Webinar (2019)
- Real Estate for Nonprofits, Nonprofit Web Advisor - Webinar (2019)
- IRS Form 1023 Issues for Tax-Exempt Recognition, Strafford - Webinar (with Shirley McLaughlin 2018)
- Responding to Loss of Tax-Exempt Status, Strafford -Webinar (with Louis Michelson and Shirley McLaughlin (2018)
- Why Religious Organizations Shouldn't Lose Tax-Exempt Status Based on Public Policy, Post-Obergefell, Chicago Bar Association (2018)
- Guns, Churches, and Risk Management, Judson University - Webinar (2018) Creating a Safe Culture: Making Sure #MeToo Does Not Happen at Your Church or Nonprofit, Evangelical Council for Financial Accountability - Webinar (2018)
- FLSA and Mission Organizations, Missio Nexus (2017)
- The Basics of Compliance for Mission Organizations, Missio Nexus (2017)
- Impact of New Overtime Regulations on Nonprofits, Illinois CPA Society (2016)
- Impact of New Overtime Regulations on Churches and Ministries, Evangelical Council for Financial Accountability Webinar (2016)
- Facilities Usage Stewardship and Religious Liberty, Post-Obergefell, Moody Bible Institute Engage the Culture Conference (2016)
- Church Guidance in Light of Same-Sex/Religious Liberty Developments, Judson University - Webinar (2016)
- Political Activity for Nonprofits, The Law Project (2016)
- My House? Your House? Our House? When Not-for-Profits Wish to Co-Locate, New York Law School/Loyola University College of Law • Rooftops Conference Chicago (2016)
- Legal Hotspots for Nonprofits: Governance, Religious Liberty, IRS Developments, and Creative Collaboration, Capin Crouse (2015)
- Legal, Tax, and Risk Management Hotspots for Churches and Nonprofits, co-panelist with Richard Hammar and H. Robert Showers, Christian Legal Society National Conference (2015)
- Issue Advocacy for Nonprofits, Christian Legal Society National Conference (2014)
- On Successful Leadership: Applying Fiduciary Duties Beyond the Nonprofit Boardroom, Trinity International University (2014)
- Getting Your House of Worship in Order, Educational Seminar - ABC Bank Chicago (2014)
- Creative Fundraising Strategies in Challenging Economic Times, Christian Community Development Association National Conference (2012)
- Employment Law for Nonprofit Leaders, Christian Community Development Association National Conference (2010)
- Legal Best Practices on Organizational Documents, Evangelical Council for Financial Accountability Regional Conference (2010)

- What is 'Charity?' Implications of Property Tax Exemption Trends on Federal Tax Exemption, IRS TE/GE Council - Great Lakes Area (2009)
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ADJUNCT TEACHING ENGAGEMENTS



- DePaul University College of Law (2014, 2015)
- DePaul University Graduate School (2007, 2009, 2011)
- Harper College, Palatine, Illinois (2008, 2009)
- Northwestern University Institute of Continuing Education (2009)

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